

TO: Top-Hat Plan Exemption
 Pension and Welfare Benefits Administration, Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, D.C. 20210

FROM: Greiner Dental Associates, Inc.--James N.
 Greiner, D.D.S. and Steven H. Greiner, D.D.S.
 7553 South Center Road
 Mentor, OH 44060-6601
 Employer I.D. No.: 34-1234270

DATE: December 20, 1996

Dear Sir or Madam:

This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to non-qualified deferred compensation arrangements maintained by Greiner Dental Associates, Inc.--James N. Greiner, D.D.S. and Steven H. Greiner, D.D.S. (the "Employer").

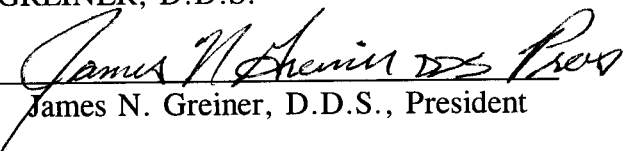
Employer maintains the non-qualified deferred compensation arrangement for the following employees who are members of a select group of management and/or highly compensated:

James N. Greiner, D.D.S.

Steven H. Greiner, D.D.S.

Thank you for your attention to this matter.

GREINER DENTAL ASSOCIATES, INC.--
 JAMES N. GREINER, D.D.S. AND STEVEN
 H. GREINER, D.D.S.

By: 
 James N. Greiner, D.D.S., President

MGW/tlc

cc: James N. Greiner, D.D.S.

VIA CERTIFIED MAIL NO. P 568 254 264
RETURN RECEIPT REQUESTED